

Nixon Estate ^{Part}

SANA ANA, Calif.—The Orange County board of supervisors voted Tuesday to pay the state \$4,500 to finance the reappraisal of President Nixon's Western White House estate to determine if it has been under-taxed.

The supervisors acted after state tax authorities said there were indications the estate was undervalued on the tax rolls. The county assessor has defended his valuation of \$1.37 million. Critics point out that Mr. Nixon paid \$1.5 million for the estate. A major issue in the dispute is whether the work paid for by \$700,000 in federal funds spent on the estate can be considered taxable improvements or an untaxed federal installation.